

Claimant Name _____

Refund Permit Number (if claimant has one) _____

Federal Employer ID Number _____ or Social Security Number _____

Claim Period: Earliest invoice date _____ Last invoice date _____

Mailing Address _____

City _____ State _____ ZIP _____

Complete all columns for multiple claim or fuel types. Include additional sheets, if necessary.

Refund Claim Calculation

1. Claim Type..... 81 Transport Diversions ☐ 82 Casualty Loss ☐ 83 Special Fuel Blending Error ☐

2. Three-Digit Fuel Type Number..... 2a. _____ 2b. _____ 2c. _____

3. Total Gallons Claimed for Refund .. 3a. _____ 3b. _____ 3c. _____

4. Tax Rate for Fuel Type 4a. _____ 4b. _____ 4c. _____

5. Refund Claimed 5a. _____ 5b. _____ 5c. _____

6. Total Refund Claimed 6. _____

Declaration: I declare under penalties of law that I have examined this refund claim and to the best of my knowledge, it is true, accurate, and complete.

Signature _____ Date _____

Email _____ Phone Number (_____) _____

Tax Rate per Gallon

| Fuel Type Number | Fuel Type | Prior to 3/01/15 | 3/1/15 to 6/30/15 | 7/1/15 to 6/30/16 | 7/1/16 to 6/30/17 | Beginning 7/1/17 |
|------------------|--|------------------|-------------------|-------------------|-------------------|------------------|
| 054 | Liquefied Petroleum Gas (LPG) | \$0.200 | \$0.300 | \$0.300 | \$0.300 | \$0.300 |
| 065 | Gasoline | \$0.210 | \$0.310 | \$0.308 | \$0.307 | \$0.305 |
| 079 | E85 | \$0.190 | \$0.290 | \$0.293 | \$0.290 | \$0.290 |
| 123 | Alcohol | \$0.190 | \$0.290 | \$0.293 | \$0.290 | \$0.290 |
| 124 | Ethanol Blended Gasoline | \$0.190 | \$0.290 | \$0.293 | \$0.290 | \$0.290 |
| 125 | Aviation Gasoline | \$0.080 | \$0.080 | \$0.080 | \$0.080 | \$0.080 |
| 130 | Aviation Jet | \$0.030 | \$0.050 | \$0.050 | \$0.050 | \$0.050 |
| 169 | Diesel (including biodiesel B10 and lower) | \$0.225 | \$0.325 | \$0.325 | \$0.325 | \$0.325 |
| 179 | Biodiesel B11 or Higher | \$0.225* | \$0.325* | \$0.295 | \$0.295 | \$0.295 |
| 224 | Compressed Natural Gas (CNG) | \$0.210 | \$0.310 | \$0.310 | \$0.310 | \$0.310 |

*Prior to July 1, 2015 Biodiesel B11 or Higher is included in the Diesel fuel tax rate.

Instructions

This form is used to file refund claims for claim types: 81 Transport Diversions, 82 Casualty Loss, and 83 Special Fuel Blending Errors.

Refund claims may be filed any time after a \$60 minimum in refund amount has been accumulated. Once the \$60 minimum has been met, the claim for refund must be filed within three years of the invoice date.

Note: Casualty loss claims have special time limits related to both the filing of the claim and the notification of the loss. See form 82-011.

Claimant Name: Enter the business name.

Refund Permit (if claimant has one): Enter the refund permit number.

Federal Employer ID Number or Social Security Number: Enter your Federal Employer ID Number or Social Security Number.

Claim Period: Enter the dates of your earliest invoice and last invoice.

Mailing address: Enter the mailing address.

Line 1: Two-Digit Claim Type Number - Check the box corresponding to the type of claim you are filing. Check only one box.

- **81 Transport Diversions:** Transport loads of motor fuel or undyed special fuel, which are sold tax-paid with an Iowa destination and later diverted to a point outside the state. You must complete and include form 82-010 when filing this claim.
- **82 Casualty Loss:** Fuel lost or destroyed through fire, explosion, lightning, flood, storm, or other casualty. You must complete and include form 82-011 when filing this claim.
- **83 Special Fuel Blending Errors:** This type of claim is similar to a casualty loss in that it relates to contamination of undyed special fuel. If dyed special fuel is inadvertently blended with tax-paid undyed special fuel, to the extent that the undyed fuel must be converted to exempt dyed fuel by having additional dye added, the tax on the undyed special fuel is eligible for refund. You must complete and include form 82-011 when filing this claim.

Note: Copies of these forms can be obtained on the Department's website (<https://tax.iowa.gov/>).

Line 2: Three-Digit Fuel Type Number - Enter the three-digit number corresponding to the fuel type(s) represented in your claim. Refer to the Tax Rate per Gallon table on page 1.

Line 3: Total Gallons Claimed for Refund - Report the number of gallons less any distribution allowance, if applicable, given by the supplier. Distribution allowance received from your seller is usually 1.2% for motor fuel and 0.35% for special fuel.

Example: A distributor purchases 1,000 gallons of ethanol blended gasoline, but due to distribution allowance only pays tax on 988 gallons. Your total gallons claimed for refund would be 988 gallons.

- **For Transport Diversions:** Report the number of gallons shown on form 82-010 which reflects the number of gallons reported on the manifest for the shipment diverted.
- **For Casualty Losses:** Report the number of gallons from form 82-011 which represents the amount of fuel lost or destroyed.
- **For Special Fuel Blending Errors:** Report the number of tax-paid gallons contaminated by the inadvertent blend from form 82-011.

Line 4: Tax Rate for Fuel Type - Enter the corresponding tax rate for the period claimed. Refer to the table entitled Tax Rate per Fuel Type.

Line 5: Refund Claimed - Multiply the tax rate on line 4 by the number of gallons entered on line 3.

Line 6: Total Refund Claimed - Add the entries on line 5 for all columns and enter the total. If more than one page of this form is being submitted, enter the grand total on line 6 of the last page.

Sign and date this claim, and provide email address and phone number.

To file claim electronically: Sign up for our Secure File Exchange (SFE) program. To sign up for SFE, email: idrmotorfuel@iowa.gov.

Or mail claim to: Fuel Tax Processing
Iowa Department of Revenue
PO Box 10465
Des Moines IA 50306-0465

Questions: Call 515-281-3114 or email idr@iowa.gov.